

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3547/P5dn
MGG:eev:jf

January 9, 2014

There are embedded notes in this draft to assist in your review.

2013 Wisconsin Act 81 created an additional amount to be paid for acreage located in a proposed ferrous mining site. See s. 77.84 (2) (bp). Under s. 77.88 (5), stats, this amount was factored into the calculations of the amount of the withdrawal tax to be paid. See s. 77.88 (5) (a), (ar), and (b). This draft eliminates these provisions relating to the calculation of the withdrawal tax and creates an overall formula to calculate the withdrawal tax, which would apply to all withdrawals. See s. 77.88 (5) (ac), as created in this draft. If your intent is not to keep current law as to how the withdrawal tax is to be calculated on acreage withdrawn from a proposed ferrous mining site, additional drafting will be required.

As to DNR's question regarding changes that may be necessary in ch. 74 because the county is assessing the withdrawal tax, Joe Kreye, one of our tax drafters, has reviewed the draft and feels nothing additional is needed.

I am working on the analysis and plan to include it in the next version.

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